



# County of Los Angeles CHIEF ADMINISTRATIVE OFFICE

713 KENNETH HAHN HALL OF ADMINISTRATION • LOS ANGELES, CALIFORNIA 90012  
(213) 974-1101  
<http://cao.lacounty.gov>

DAVID E. JANSSEN  
Chief Administrative Officer

January 23, 2007

Honorable Board of Supervisors  
County of Los Angeles  
383 Kenneth Hahn Hall of Administration  
500 West Temple Street  
Los Angeles, California 90012

Board of Supervisors

GLORIA MOLINA  
First District

YVONNE B. BURKE  
Second District

ZEV YAROSLAVSKY  
Third District

DON KNABE  
Fourth District

MICHAEL D. ANTONOVICH  
Fifth District

Dear Supervisors:

**JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF  
LOS ANGELES, THE BOARD OF DIRECTORS OF THE NEWHALL COUNTY  
WATER DISTRICT, AND OTHER AFFECTED TAXING ENTITIES APPROVING AND  
ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUE AS A  
RESULT OF THE PROPOSED ANNEXATION TO THE NEWHALL COUNTY WATER  
DISTRICT (ANNEXATION NO 2005-30)  
(SUPERVISORIAL DISTRICT 5) (3 VOTES)**

**IT IS RECOMMENDED THAT YOUR BOARD:**

Approve the Joint Resolution between your Board, the Newhall County Water District, and other affected taxing entities, based on the negotiated exchange of property tax revenue, as a result of the proposed annexation of territory to the Newhall County Water District.

**PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION**

The governing bodies of the Newhall County Water District and the respective taxing entities have adopted the attached Joint Resolution based on the negotiated exchange of property tax revenue related to the proposed annexation to the Newhall County Water District. In order for the Local Agency Formation Commission (LAFCO) for Los Angeles County to proceed with the required hearings on the proposed annexation, your Board, on behalf of the County General Fund, County Public Library, Consolidated Fire Protection District, and the County Flood Control District, must also adopt the attached Joint Resolution.

**FISCAL IMPACT/FINANCING**

There is no base transfer of property taxes associated with this annexation. The adopted resolution will transfer a portion of the annual tax increment (ATI) attributable to the tax rate areas affected by the annexation from the County and the other affected taxing entities to the Newhall County Water District commencing in Fiscal Year 2008-09 (see Attachments I through III). Each of the affected agencies' share of the annual property tax increment will be adjusted accordingly. A portion of the Annexation area is located in the

The Honorable Board of Supervisors  
January 23, 2007  
Page 2

City of Santa Clarita, Newhall Community Redevelopment Project Area (RPA) and, as such, the Newhall County Water District will not receive the negotiated share of the ATI until such time that the affected RPA is terminated. The impact to the County's share of incremental property taxes for future years is reflected in Attachment IV.

#### **FACTS AND PROVISIONS/LEGAL REQUIREMENTS**

Pursuant to Part 3, Division 3, Title 5 of the California Government Code, commencing with Section 56000, the Newhall County Water District adopted a resolution and filed its application with LAFCO on July 25, 2005 to initiate proceedings for annexation of approximately 508.2 acres to the Newhall County Water District.

Section 99 of the Revenue and Taxation Code (R&T Code) requires that prior to the effective date of any jurisdictional change, the governing bodies of all agencies whose service area or service responsibilities will be altered by such change, must negotiate a reallocation of property tax revenue between the affected agencies, and approve and accept such reallocation by resolution. The Newhall County Water District and the other independent taxing entities have adopted a negotiated Joint Resolution for the subject annexation, as required by Section 99 of the R&T Code. Adoption of the Joint Resolution by your Board will allow LAFCO to schedule the required public hearings on the proposed annexation. LAFCO will subsequently take action to approve, approve with changes, or disapprove the proposal for annexation.

The Joint Resolution has been approved as to form by County Counsel.

#### **CONCLUSION**

At such time as the recommendation is approved by your Board, please return one copy of this letter and five originals of the Resolution to LAFCO, one copy of the letter and a copy of the Resolution to the Chief Administrative Office, Office of Unincorporated Area Services and Special Projects, and one copy of the letter and the Resolution to the Auditor-Controller, Tax Division.

Respectfully submitted,



DAVID E. JANSSEN  
Chief Administrative Officer

DEJ:MKZ  
DP:AG:ib

Attachment

c: Auditor-Controller

**JOINT RESOLUTION OF  
THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, THE CITY  
OF SANTA CLARITA AND THE BOARD OF DIRECTORS OF THE NEWHALL  
COUNTY WATER DISTRICT, THE GREATER LOS ANGELES COUNTY VECTOR  
CONTROL DISTRICT, AND THE CASTAIC LAKE WATER AGENCY, APPROVING  
AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUE  
RESULTING FROM "NEWHALL COUNTY WATER DISTRICT ANNEXATION  
NO. 2005-30" TO THE NEWHALL COUNTY WATER DISTRICT**

**WHEREAS**, pursuant to Section 99 of the Revenue and Taxation Code, for specified jurisdictional changes, the governing bodies of affected agencies shall negotiate and determine the amount of property tax revenue to be exchanged between the affected agencies; and

**WHEREAS**, the Board of Supervisors of the County of Los Angeles, as the governing body of the County, Consolidated Fire Protection District, Flood Control District, and the Public Library; the City Council of the City of Santa Clarita, as the governing body of the City of Santa Clarita and the Santa Clarita Street Lighting Maintenance District #2; the Board of Directors of the Newhall County Water District; the Greater Los Angeles County Vector Control District; and the Castaic Lake Water Agency have determined the amount of property tax revenue to be exchanged between their respective agencies as a result of the "Newhall County Water District Annexation No. 2005-30" is as set forth below:

**NOW, THEREFORE, BE IT RESOLVED** as follows:

1. The negotiated exchange of property tax revenue between the County of Los Angeles, the City of Santa Clarita, the Newhall County Water District, the Greater Los Angeles County Vector Control District, and the Castaic Lake Water Agency resulting from Annexation 2005-30 is approved and accepted.

2. For fiscal years commencing on or after July 1, 2008 or the July 1 after the effective date of this jurisdictional change, whichever is later, .001009311 of the annual property tax growth, as specified in Attachment I for Tax Rate Area 00219 and .001002188 of the annual property tax growth, as specified in Attachment II for Tax Rate Area 00224, shall be transferred to the Newhall County Water District as a result of Annexation No. 2005-30 to the District. The other taxing entities that share in the affected Tax Rate Areas shall be adjusted as specified in Attachments I & II. A portion of the Annexation area in Tax Rate Area 09978, as shown in Attachment III, is located in the City of Santa Clarita, Newhall Community Redevelopment Project Area (RPA). Although the appropriate share of the Annual Tax Increment (ATI) for Tax Rate Area 09978 shall be transferred to the Newhall County Water District as a result of Annexation 2005-30, the District will not receive the negotiated share of the ATI, which is .001379416, as specified in Attachment III, until such time as the affected RPA is terminated.



(Signed in Counterpart)



The foregoing resolution was on the \_\_\_\_\_ day of \_\_\_\_\_, 2007, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.

by \_\_\_\_\_ Deputy

by M. Hay  
Deputy

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(Signed in Counterpart)

STATE OF CALIFORNIA           )  
COUNTY OF LOS ANGELES    ) ss.  
CITY OF SANTA CLARITA       )

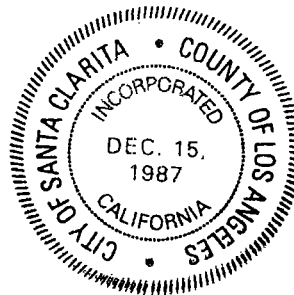
CERTIFICATION OF  
CITY COUNCIL RESOLUTION

I, Sharon L. Dawson, City Clerk of the City of Santa Clarita, do hereby certify that this is a true and correct copy of the original Resolution No. 06-111 adopted by the City Council of the City of Santa Clarita, California on December 12, 2006, which is now on file in my office.

Witness my hand and seal of the City of Santa Clarita, California, this 13<sup>th</sup> day of December, 2006.

Sharon L. Dawson  
Sharon L. Dawson, CMC  
City Clerk

By \_\_\_\_\_  
Susan Coffman  
Deputy City Clerk





STATE OF CALIFORNIA            )  
COUNTY OF LOS ANGELES       ) ss.  
CITY OF SANTA CLARITA         )

CERTIFICATION OF  
CITY COUNCIL RESOLUTION

I, Sharon L. Dawson, City Clerk of the City of Santa Clarita, do hereby certify that this is a true and correct copy of the original Resolution No. 06-111 adopted by the City Council of the City of Santa Clarita, California on December 12, 2006, which is now on file in my office.

Witness my hand and seal of the City of Santa Clarita, California, this 27 day of December 2006

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Sharon L. Dawson, CMC  
City Clerk

By Susan Coffman  
Susan Coffman  
Deputy City Clerk

Annexation To: Newhall County Water District  
 Account No. 309.01  
 TRA: 00219  
 Effective Date: -  
 Annexation Number: 2005-30

**Newhall County Water District**  
**Based on their 2005-06 Tax Sharing Ratios**

0.001812104

Acct No.	Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05	LOS ANGELES COUNTY GENERAL	0.218382520	21.8383%	0.001812104	0.000395732	-0.000404824	0.217977696
1.20	L.A. COUNTY ACCUM CAP OUTLAY	0.000000000	0.0000%	0.001812104	0.000000000	0.000000000	0.000000000
3.01	L A COUNTY LIBRARY	0.021362543	2.1363%	0.001812104	0.000038711	-0.000038711	0.021323832
7.30	CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.170237703	17.0238%	0.001812104	0.000308488	-0.000308488	0.169929215
7.31	L A C FIRE-FFW	0.005017358	0.5017%	0.001812104	0.000009092	0.000000000	0.005017358
30.10	L.A.CO.FL.CON.DR.IMP.DIST.MAINT.	0.001550946	0.1551%	0.001812104	0.000002810	-0.000002810	0.001548136
30.70	LA CO FLOOD CONTROL MAINT	0.008777111	0.8777%	0.001812104	0.000015905	-0.000015905	0.008761206
61.80	GREATER L A CO VECTOR CONTROL	0.000322714	0.0323%	0.001812104	0.000000585	-0.000000585	0.000322129
249.01	CITY-SANTA CLARITA TD #1	0.057345280	5.7345%	0.001812104	0.000103916	-0.000103916	0.057241364
249.32	STA CLRTA STREET LIGHT MAINT #2	0.020669334	2.0669%	0.001812104	0.000037455	-0.000037455	0.020631879
302.01	CASTAIC LAKE WATER AGENCY	0.053317649	5.3318%	0.001812104	0.000096617	-0.000096617	0.053221032
400.00	EDUCATIONAL REV AUGMENTATION FD	0.070472677	7.0473%	0.001812104	0.000127704	Exempt	0.070472677
400.01	EDUCATIONAL AUG FD IMPOUND	0.133767785	13.3768%	0.001812104	0.000242401	Exempt	0.133767785
400.15	COUNTY SCHOOL SERVICES	0.001317252	0.1317%	0.001812104	0.000002387	Exempt	0.001317252
400.21	CHILDREN'S INSTIL TUITION FUND	0.002614318	0.2614%	0.001812104	0.000004737	Exempt	0.002614318
581.01	NEWHALL SCHOOL DISTRICT	0.077024880	7.7025%	0.001812104	0.000139577	Exempt	0.077024880
581.06	CO.SCH.SERV.FD.- NEWHALL	0.007385616	0.7386%	0.001812104	0.000013384	Exempt	0.007385616
581.07	DEV.CTR. HDCPD.MINOR-NEWHALL	0.000813029	0.0813%	0.001812104	0.000001473	Exempt	0.000813029
757.02	HART WILLIAM S UNION HIGH	0.075201637	7.5202%	0.001812104	0.000136273	Exempt	0.075201637
757.06	CO.SCH.SERV.FD.- HART,WILLIAM S.	0.000313470	0.0313%	0.001812104	0.000000568	Exempt	0.000313470
757.07	HART,WILLIAM S.-ELEM SCHOOL FUND.	0.039568775	3.9569%	0.001812104	0.000071703	Exempt	0.039568775
814.04	SANTA CLARITA COMMUNITY COLLEGE	0.034537403	3.4537%	0.001812104	0.000062585	Exempt	0.034537403
<b>309.01</b>	<b>Newhall County Water District</b>	0.000000000	0.0000%	0.001812104	0.000000000	0.000000000	<b>0.001009311</b>
<b>Total</b>		<b>1.000000000</b>	<b>100.0000%</b>		<b>0.001812104</b>	<b>-0.001009311</b>	<b>1.000000000</b>

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.0000000000.  
 (2) Must total 100%.  
 (3) Weighted average lighting district share as verified by Auditor.  
 (4) Must total share reflected in Column (3).  
 (5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.  
 (6) Final share distributions to be reflected in tax transfer resolution.

Annexation To:  
Account No.  
TRA:  
Effective Date:  
Annexation Number:

Newhall County Water District  
309.01  
00224  
2005-30

Newhall County Water District  
Based on their 2005-06 Tax Sharing Ratios

0.001812104

Acct No.	Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05	LOS ANGELES COUNTY GENERAL	0.232594761	23.2595%	0.001812104	0.000421486	-0.000431169	0.232163592
1.20	L.A. COUNTY ACCUM CAP OUTLAY	0.000000000	0.0000%	0.001812104	0.000000000	0.000000000	0.000000000
3.01	L.A. COUNTY LIBRARY	0.021977637	2.1978%	0.001812104	0.000039826	-0.000039826	0.021937811
7.30	CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.170237703	17.0238%	0.001812104	0.000308488	-0.000308488	0.169929215
7.31	L A C FIRE-FFW	0.005343434	0.5343%	0.001812104	0.000009683	0.000000000	0.005343434
30.10	L.A.CO.FL.CON.DR.IMP.DIST.MAINT.	0.001607573	0.1608%	0.001812104	0.000002913	-0.000002913	0.001604660
30.70	LA CO FLOOD CONTROL MAINT	0.009097577	0.9098%	0.001812104	0.000016486	-0.000016486	0.009081091
61.80	GREATER L A CO VECTOR CONTROL	0.000322714	0.0323%	0.001812104	0.000000585	-0.000000585	0.000322129
249.01	CITY-SANTA CLARITA TD #1	0.057345280	5.7345%	0.001812104	0.000103916	-0.000103916	0.057241364
302.01	CASTAIC LAKE WATER AGENCY	0.054525309	5.4525%	0.001812104	0.000098806	-0.000098806	0.054426503
400.00	EDUCATIONAL REV AUGMENTATION FD	0.068995377	6.8995%	0.001812104	0.000125027	Exempt	0.068995377
400.01	EDUCATIONAL AUG FD IMPOUND	0.133767785	13.3768%	0.001812104	0.000242401	Exempt	0.133767785
400.15	COUNTY SCHOOL SERVICES	0.001347183	0.1347%	0.001812104	0.000002441	Exempt	0.001347183
400.21	CHILDREN'S INSTIL TUITION FUND	0.002673517	0.2674%	0.001812104	0.000004845	Exempt	0.002673517
581.01	NEWHALL SCHOOL DISTRICT	0.078769514	7.8770%	0.001812104	0.000142739	Exempt	0.078769514
581.06	CO.SCH.SERV.FD.- NEWHALL	0.007552902	0.7553%	0.001812104	0.000013687	Exempt	0.007552902
581.07	DEV.CTR. HDOPD.MINOR-NEWHALL	0.000831565	0.0832%	0.001812104	0.000001507	Exempt	0.000831565
757.02	HART WILLIAM S UNION HIGH	0.076905019	7.6905%	0.001812104	0.000139360	Exempt	0.076905019
757.06	CO.SCH.SERV.FD.- HART,WILLIAM S.	0.000320524	0.0321%	0.001812104	0.000000581	Exempt	0.000320524
757.07	HART,WILLIAM S.-ELEM SCHOOL FUND	0.040464978	4.0465%	0.001812104	0.000073327	Exempt	0.040464978
814.04	SANTA CLARITA COMMUNITY COLLEGE	0.035319648	3.5320%	0.001812104	0.000064003	Exempt	0.035319648
309.01	Newhall County Water District	0.000000000	0.0000%	0.001812104	0.000000000	0.000000000	0.001002188
Total		1.000000000	100.0000%		0.001812104	-0.001002188	1.000000000

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.0000000000.

(2) Must total 100%.

(3) Weighted average lighting district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

Annexation To: Newhall County Water District  
 Account No. 309.01  
 TRA: 09978  
 Effective Date: -  
 Annexation Number: 2005-30

### Newhall County Water District

Based on their 2005-06 Tax Sharing Ratios

0.001812104

Acct No.	Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05	LOS ANGELES COUNTY GENERAL	0.401631209	40.1631%	0.001812104	0.000727798	-0.000736889	0.400894320
1.20	L.A. COUNTY ACCUM CAP OUTLAY	0.000000000	0.0000%	0.001812104	0.000000000	0.000000000	0.000000000
3.01	L A COUNTY LIBRARY	0.027155890	2.7156%	0.001812104	0.000049209	-0.000049209	0.027106681
7.30	CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.170237703	17.0238%	0.001812104	0.000308488	-0.000308488	0.169929215
7.31	L A C FIRE-FFW	0.005017358	0.5017%	0.001812104	0.000009092	0.000000000	0.005017358
30.10	L.A.CO.FL.CON.DR.IMP.DIST.MAINT.	0.002498918	0.2499%	0.001812104	0.000004528	-0.000004528	0.002494390
30.70	LA CO FLOOD CONTROL MAINT	0.014144291	1.4144%	0.001812104	0.000025631	-0.000025631	0.014118660
61.80	GREATER L A CO VECTOR CONTROL	0.000500000	0.0500%	0.001812104	0.000000906	-0.000000906	0.000499094
249.01	CITY-SANTA CLARITA NEWHALL RP	0.064573968	6.4574%	0.001812104	0.000117015	-0.000117015	0.064456953
249.32	STA CLRTA STREET LIGHT MAINT #2	0.022146634	2.2147%	0.001812104	0.000040132	-0.000040132	0.022106502
302.01	CASTAIC LAKE WATER AGENCY	0.053317649	5.3318%	0.001812104	0.000096617	-0.000096617	0.053221032
400.00	EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.001812104	0.000000000	Exempt	0.000000000
400.01	EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.001812104	0.000000000	Exempt	0.000000000
400.15	COUNTY SCHOOL SERVICES	0.001317252	0.1317%	0.001812104	0.000002387	Exempt	0.001317252
400.21	CHILDREN'S INSTIL TUITION FUND	0.002614318	0.2614%	0.001812104	0.000004737	Exempt	0.002614318
581.01	NEWHALL SCHOOL DISTRICT	0.077024880	7.7025%	0.001812104	0.000139577	Exempt	0.077024880
581.06	CO.SCH.SERV.FD.- NEWHALL	0.007385616	0.7386%	0.001812104	0.000013384	Exempt	0.007385616
581.07	DEV.CTR. HDCPD.MINOR-NEWHALL	0.000813029	0.0813%	0.001812104	0.000001473	Exempt	0.000813029
757.02	HART WILLIAM S UNION HIGH	0.075201637	7.5202%	0.001812104	0.000136273	Exempt	0.075201637
757.06	CO.SCH.SERV.FD.- HART,WILLIAM S.	0.000313470	0.0313%	0.001812104	0.000000568	Exempt	0.000313470
757.07	HART,WILLIAM S.-ELEM SCHOOL FUND.	0.039568775	3.9569%	0.001812104	0.000071703	Exempt	0.039568775
814.04	SANTA CLARITA COMMUNITY COLLEGE	0.034537403	3.4537%	0.001812104	0.000062585	Exempt	0.034537403
309.01	Newhall County Water District	0.000000000	0.0000%	0.001812104	0.000000000	0.000000000	0.001379416
<b>Total</b>		<b>1.000000000</b>	<b>100.0000%</b>		<b>0.001812104</b>	<b>-0.001379416</b>	<b>1.000000000</b>

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average lighting district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

Newhall County Water District Annexation 2005-30  
January 30, 2007

ATTACHMENT IV

TRA	County Taxing Entities	Adjustment	Loss per \$1,000 of Additional Assessed Value
219	General Fund County Library Consolidated Fire Prot. Dist. Flood Control DR IMP Dist. Flood Control Maintenance	0.000404824 0.000038711 0.000308488 0.000002810 0.000015905	0.004000 0.000400 0.003100 0.000030 0.000200
224	General Fund County Library Consolidated Fire Prot. Dist. Flood Control DR IMP Dist. Flood Control Maintenance	0.000431169 0.000039826 0.000308488 0.000002913 0.000016486	0.004300 0.000400 0.003100 0.000030 0.000200
9978	General Fund County Library Consolidated Fire Prot. Dist. Flood Control DR IMP Dist. Flood Control Maintenance	0.000736889 0.000049209 0.000308488 0.000004528 0.000025631	0.007400 0.000500 0.003100 0.000040 0.000260